

Instructions for Filing the 2003 IA 1040A Short Form

Want your refund in days instead of weeks? E-File!

Who Can File Iowa's Short Form?

Any Iowa taxpayer may use the IA 1040 Long Form, but you may be able to use the IA 1040A Short Form if:

- You were an Iowa resident for the entire year, and
- All of your income was from wages, salaries, tips, other

employee compensation, unemployment compensation, or interest and dividends, and

- Your total income subject to tax (line 8, IA 1040A) is \$100,000 or less, and
- You do not itemize deductions on your Iowa return.

STEP 1 Name, Address, Social Security Number

Fill in your name, address, and Social Security Number(s). County and school district numbers can be found at www.state.ia.us/tax. (Military: Your county number is 00 and your school district number is 1111, unless you actually lived in Iowa on December 31, 2003.)

STEP 2 Filing Status

Check the appropriate box. Married couples may reduce their tax liability by filing status 3 on the long form if both have incomes.

STEP 3 Exemption Credits

Write in the number of credits and calculate the total amount. Enter the amount on line 10.

STEP 4 Income

Enter taxable income on lines 1, 2, and 3. Enter your Federal refund (less Federal EIC and the Federal rate reduction credit) and the Advance Child Tax Credit received in 2003 on line 5. Enter Federal withholding on line 7a. Enter Federal tax payments made in 2003 on line 7b.

Qualifications for Exemption from Tax:

If you qualify for the low income exemption as explained below, enter the words "low income exemption" in the area to the left of your net income figure on line 4. Enter zero on line 8 and line 13 and complete the remainder of the return.

Filing Status 1, Single: You are exempt from Iowa tax if you meet either of the following two conditions:

- Your net income from all sources, line 4, is \$9,000 or less and you are not claimed as a dependent on another person's Iowa return.
- Your net income from all sources, line 4, is less than \$5,000 and you are claimed as a dependent on another person's Iowa return.

All Other Filing Statuses: If you are filing jointly, head of household, or qualifying widow(er), you are exempt from Iowa tax if your net income from all sources, line 4, is \$13,500 or less and you are not claimed as a dependent on another person's Iowa return.

Joint Filers: The incomes of both husband and wife must be combined to determine if you meet this exemption from tax.

STEP 5

Tax From Tables or Alternate Tax or Tax Reduction

Alternate Tax Calculation - Filing Statuses 2, 5, 6

Single taxpayers do not qualify for the alternate tax calculation and must use the IA 1040A tax tables. For filing statuses 2, 5 and 6, you may owe less tax by completing the following worksheet. Enter the alternate tax on line 9 if it is less than the tax from the tax table.

Signature: You (and spouse)
MUST sign your return.

Alternate Tax Calculation - Filing Statuses 2, 5, 6

- Enter net income from line 4, IA1040A. 1. _____
- Subtract \$13,500 from line 1. 2. -\$13,500
- Income subject to alternate tax. 3. _____
- Multiply line 3 by 8.98% (.0898). 4. _____
- Using the IA 1040A tax tables, determine the tax on the taxable income on line 8 of the IA1040A and enter here. 5. _____
- Compare the amounts on line 4 and line 5. Enter the smaller amount here and on line 9, IA1040A. 6. _____

Tax Reduction Worksheet - Filing Status 1, Single

A single taxpayer who is not claimed as a dependent on another person's Iowa return may use this worksheet to determine qualification for a tax reduction. You cannot have a tax figure on line 13 of the IA1040A that reduces your net income on line 4 of the IA1040A to less than \$9,000. If subtracting line 13 from line 4 results in a difference of less than \$9,000, the entry on line 13 must be reduced to an amount that keeps a net income of \$9,000.

- Enter net income from line 4 of the IA1040A. 1. _____
- Subtract \$9,000 from line 1. Enter the difference on line 3. 2. -\$9,000
- Result: 3. _____
- Enter the tax from line 13, IA1040A. 4. _____
- Compare line 3 and line 4. Enter the smaller number here. If this number is different than the one on line 13, IA 1040A, substitute this number. Write "tax reduction" to the left of the line 13 amount. 5. _____

Line 14: School District Surtax - Check the School District Surtax list to see if your school district charges an income surtax. Multiply line 13 by your School District Surtax and enter on line 14.

STEP 6 Refund or Amount You Owe

Calculate your refund or amount due. If you are filing after April 30 and have tax due, compute the penalty and interest amounts. See the IA 1040V payment voucher.

Returns/Payments Must Be Mailed To...

Are you receiving a refund or no tax is due? Mail your return to Iowa Income Tax - Refund Processing, Hoover State Office Building, Des Moines IA 50319-0120.

Are you paying additional tax? Use one of our e-payment options on our Web site or mail your return and IA 1040V payment voucher with payment to Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187.